

60TH LEGISLATURE—REGULAR SESSION

PROPOSED CONSTITUTIONAL AMENDMENT—AD VALOREM  
TAXES—PUBLIC WAREHOUSEMEN

H. J. R. No. 16

Proposing an amendment to Article VIII, Constitution of the State of Texas, to provide for exemption from ad valorem taxation of certain property which is in the temporary custody of a public warehouseman.

*Be it resolved by the Legislature of the State of Texas:*

Section 1. That Article VIII, Constitution of the State of Texas, be amended by adding a Section 1-f, to read as follows:

"Section 1-f. All merchandise, products, goods or wares in the temporary custody of a public warehouseman, who has no financial connection other than as bailee for hire with the owner, shipper, or consignee of the merchandise, products, goods, or wares, are exempt from ad valorem taxation if they are shipped to or from the warehouse by regulated or bona fide private carrier, are held by the warehouseman not longer than six (6) months, and have a predetermined out-of-state destination at point of origin. The books and records relating to out-of-state shipments covered hereby of such public warehouseman shall be available for reasonable inspection by the proper taxing authorities. This amendment shall not act as a validation of any present statute or law, but only those passed specifically pursuant hereto; provided, however, that enabling legislation passed in anticipation of the adoption of this amendment shall not be invalid solely because of its anticipatory nature."

Sec. 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday after the first Monday in November 1968, at which election all ballots shall have printed on them the following:

"FOR the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation."

"AGAINST the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation."

Sec. 3. The Governor of the State of Texas shall issue the necessary proclamation for the election, and this amendment shall be published in the manner and for the length of time as required by the Constitution and laws of this state.

Passed by the House on May 1, 1967: Yeas 138, Nays 4; passed by the Senate on May 17, 1967: Yeas 24, Nays 5.

Signed by the Governor June 8, 1967.